

Registre de Commerce et des Sociétés

Numéro RCS : B112767

Référence de dépôt : L170040839

Déposé et enregistré le 15/03/2017

BXSOCLP20170224T15342701_001

RCSL Nr.: B112767

Matricule : 2005 2438 587

eCDF entry date : 14/03/2017

BALANCE SHEET

Financial year from 01 01/01/2016 to 02 31/12/2016 (in 03 EUR)

Amazon Media EU S.à r.l.

5, Rue Plaetis
L-2338 Luxembourg

ASSETS

	Reference(s)	Current year	Previous year
A. Subscribed capital unpaid			
I. Subscribed capital not called	1101 _____	101 _____	102 _____
II. Subscribed capital called but unpaid	1103 _____ 1105 _____	103 _____ 105 _____	104 _____ 106 _____
B. Formation expenses	1107 _____	107 _____	108 _____
C. Fixed assets			
I. Intangible assets	1109 _____ 1111 _____ 1113 _____ 1115 _____ 1117 _____ 1119 _____ 1121 _____ 1123 _____ 1125 _____ 1127 _____ 1129 _____	109 482.744.629,00 111 482.735.555,00 113 _____ 115 482.735.555,00 117 482.735.555,00 119 _____ 121 _____ 123 _____ 125 8.974,00 127 _____ 129 _____	110 347.679.051,00 112 347.664.593,00 114 _____ 116 347.664.593,00 118 347.664.593,00 120 _____ 122 _____ 124 _____ 126 14.358,00 128 _____ 130 _____
1. Costs of development	3		
2. Concessions, patents, licences, trade marks and similar rights and assets, if they were			
a) acquired for valuable consideration and need not be shown under C.I.3			
b) created by the undertaking itself			
3. Goodwill, to the extent that it was acquired for valuable consideration			
4. Payments on account and intangible assets under development			
II. Tangible assets			
1. Land and buildings			
2. Plant and machinery			

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	Reference(s)	Current year	Previous year
3. Other fixtures and fittings, tools and equipment	1131	8.974,00	14.358,00
4. Payments on account and tangible assets in the course of construction	1133	133	134
III. Financial assets	1135	100,00	100,00
1. Shares in affiliated undertakings	1137	100,00	100,00
2. Loans to affiliated undertakings	1139	137	138
3. Participating interests	1141	139	140
4. Loans to undertakings with which the undertaking is linked by virtue of participating interests	1143	141	142
5. Investments held as fixed assets	1145	143	144
6. Other loans	1147	145	146
D. Current assets	1151	332.487.419,00	241.374.196,00
I. Stocks	1153	151	152
1. Raw materials and consumables	1155	153	154
2. Work in progress	1157	155	156
3. Finished goods and goods for resale	1159	157	158
4. Payments on account	1161	159	160
II. Debtors	1163	312.539.761,00	222.449.780,00
1. Trade debtors	1165	163	164
a) becoming due and payable within one year	4	16.872.452,00	9.775.080,00
b) becoming due and payable after more than one year	1167	167	168
2. Amounts owed by affiliated undertakings	1169	169	170
a) becoming due and payable within one year	1171	16.872.452,00	9.775.080,00
b) becoming due and payable after more than one year	1173	171	172
3. Amounts owed by undertakings with which the undertaking is linked by virtue of participating interests	1175	173	174
a) becoming due and payable within one year	5	295.642.352,00	212.674.700,00
b) becoming due and payable after more than one year	1177	175	176
4. Other debtors	1179	177	178
a) becoming due and payable within one year	1181	179	180
b) becoming due and payable after more than one year	1183	181	182
5. Other assets	1185	183	184
a) becoming due and payable within one year	24.957,00	24.957,00	24.957,00
b) becoming due and payable after more than one year	1187	185	186

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	Reference(s)	Current year	Previous year
III. Investments	1189	189	190
1. Shares in affiliated undertakings	1191	191	192
2. Own shares	1209	209	210
3. Other investments	1195	195	196
IV. Cash at bank and in hand	1197	197 19.947.658,00	198 18.924.416,00
E. Prepayments	1199	199 8.798.420,00	200 5.903.874,00
TOTAL (ASSETS)		201 824.030.468,00	202 594.957.121,00

CAPITAL, RESERVES AND LIABILITIES

	Reference(s)	Current year	Previous year
A. Capital and reserves			
I. Subscribed capital	1301 _____ 6	301 _____ 18.601.059,00	302 _____ 8.057.799,00
II. Share premium account	1303 _____	303 _____ 50.000,00	304 _____ 50.000,00
III. Revaluation reserve	1305 _____	305 _____ 4.986.250,00	306 _____ 4.986.250,00
IV. Reserves	1307 _____	307 _____ 8.818.289,00	308 _____ -3.939.717,00
1. Legal reserve	1309 _____	309 _____ 5.000,00	310 _____ 5.000,00
2. Reserve for own shares	1311 _____	311 _____ 5.000,00	312 _____ 5.000,00
3. Reserves provided for by the articles of association	1313 _____	313 _____	314 _____
4. Other reserves, including the fair value reserve	1315 _____	315 _____	316 _____
a) other available reserves	1429 _____	429 _____	430 _____
b) other non available reserves	1431 _____	431 _____	432 _____
V. Profit or loss brought forward	1319 _____	319 _____ 6.956.266,00	320 _____ 3.687.735,00
VI. Profit or loss for the financial year	1321 _____	321 _____ -2.214.746,00	322 _____ 3.268.531,00
VII. Interim dividends	1323 _____	323 _____	324 _____
VIII. Capital investment subsidies	1325 _____	325 _____	326 _____
B. Provisions			
1. Provisions for pensions and similar obligations	1331 _____	331 _____	332 _____
2. Provisions for taxation	1333 _____	333 _____	334 _____
3. Other provisions	1335 _____	335 _____	336 _____
1337 _____	337 _____	338 _____	
C. Creditors			
1. Debenture loans	1435 _____	435 _____ 767.115.605,00	436 _____ 558.173.277,00
a) Convertible loans	1437 _____	437 _____	438 _____
i) becoming due and payable within one year	1439 _____	439 _____	440 _____
ii) becoming due and payable after more than one year	1441 _____	441 _____	442 _____
b) Non convertible loans	1443 _____	443 _____	444 _____
i) becoming due and payable within one year	1445 _____	445 _____	446 _____
ii) becoming due and payable after more than one year	1447 _____	447 _____	448 _____
2. Amounts owed to credit institutions	1449 _____	449 _____	450 _____
a) becoming due and payable within one year	1355 _____	355 _____	356 _____
b) becoming due and payable after more than one year	1357 _____	357 _____	358 _____
	1359 _____	359 _____	360 _____

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	Reference(s)	Current year	Previous year
3. Payments received on account of orders in so far as they are shown separately as deductions from stocks			
a) becoming due and payable within one year	1361 _____	361 _____	362 _____
b) becoming due and payable after more than one year	1363 _____	363 _____	364 _____
4. Trade creditors	1367 _____ 7	367 706.016.756,00	368 495.429.923,00
a) becoming due and payable within one year	1369 _____	369 472.138.101,00	370 426.023.534,00
b) becoming due and payable after more than one year	1371 _____	371 233.878.655,00	372 69.406.389,00
5. Bills of exchange payable	1373 _____	373 _____	374 _____
a) becoming due and payable within one year	1375 _____	375 _____	376 _____
b) becoming due and payable after more than one year	1377 _____	377 _____	378 _____
6. Amounts owed to affiliated undertakings	1379 _____ 8	379 15.197.989,00	380 19.039.111,00
a) becoming due and payable within one year	1381 _____	381 15.197.989,00	382 19.039.111,00
b) becoming due and payable after more than one year	1383 _____	383 _____	384 _____
7. Amounts owed to undertakings with which the undertaking is linked by virtue of participating interests	1385 _____	385 _____	386 _____
a) becoming due and payable within one year	1387 _____	387 _____	388 _____
b) becoming due and payable after more than one year	1389 _____	389 _____	390 _____
8. Other creditors	1451 _____ 7	451 45.900.860,00	452 43.704.243,00
a) Tax authorities	1393 _____ 9	393 40.504.080,00	394 40.827.007,00
b) Social security authorities	1395 _____	395 367.686,00	396 362.574,00
c) Other creditors	1397 _____	397 5.029.094,00	398 2.514.662,00
i) becoming due and payable within one year	1399 _____	399 5.029.094,00	400 2.514.662,00
ii) becoming due and payable after more than one year	1401 _____	401 _____	402 _____
D. Deferred income	1403 _____	403 38.313.804,00	404 28.726.045,00
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		405 824.030.468,00	406 594.957.121,00

The notes in the annex form an integral part of the annual accounts

Registre de Commerce et des Sociétés

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Matricule : 2005 2438 587

eCDF entry date : 14/03/2017

PROFIT AND LOSS ACCOUNT

Financial year from 01 01/01/2016 to 02 31/12/2016 (in 03 EUR)

Amazon Media EU S.à r.l.

5, Rue Plaetis
L-2338 Luxembourg

PROFIT AND LOSS ACCOUNT

	Reference(s)	Current year	Previous year
1. Net turnover	1701	701 692.033.347,00	702 735.300.159,00
2. Variation in stocks of finished goods and in work in progress	1703	703	704
3. Work performed by the undertaking for its own purposes and capitalised	1705	705	706
4. Other operating income	1713 10	713 683.023.022,00	714 549.195.271,00
5. Raw materials and consumables and other external expenses	1671	671 -255.861.819,00	672 -198.165.105,00
a) Raw materials and consumables	1601	601	602
b) Other external expenses	1603 11	603 -255.861.819,00	604 -198.165.105,00
6. Staff costs	1605 12 & 13	605 -6.434.929,00	606 -7.400.901,00
a) Wages and salaries	1607	607 -5.606.640,00	608 -6.315.281,00
b) Social security costs	1609	609 -828.289,00	610 -1.085.620,00
i) relating to pensions	1653	653 -460.896,00	654 -513.928,00
ii) other social security costs	1655	655 -367.393,00	656 -571.692,00
c) Other staff costs	1613	613	614
7. Value adjustments	1657	657 -400.198.832,00	658 -375.350.064,00
a) in respect of formation expenses and of tangible and intangible fixed assets	1659 3	659 -399.960.302,00	660 -377.230.619,00
b) in respect of current assets	1661 4	661 -238.530,00	662 1.880.555,00
8. Other operating expenses	1621 14	621 -702.811.663,00	622 -693.043.164,00

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	Reference(s)	Current year	Previous year
9. Income from participating interests			
a) derived from affiliated undertakings	1715	715	716
b) other income from participating interests	1717	717	718
	1719	719	720
10. Income from other investments and loans forming part of the fixed assets			
a) derived from affiliated undertakings	1721	721	722
b) other income not included under a)	1723	723	724
	1725	725	726
11. Other interest receivable and similar income			
a) derived from affiliated undertakings	1727	727	728
b) other interest and similar income	1729	729	730
	1731	731	732
	15	7.644.018,00	6.539.595,00
12. Share of profit or loss of undertakings accounted for under the equity method			
	1663	663	664
13. Value adjustments in respect of financial assets and of investments held as current assets			
	1665	665	666
14. Interest payable and similar expenses			
a) concerning affiliated undertakings	1627	627	628
b) other interest and similar expenses	1629	629	630
	1631	631	632
	16	-20.465.284,00	-13.754.419,00
15. Tax on profit or loss			
	1635	635	636
	9	897.679,00	-41.071,00
16. Profit or loss after taxation			
	1667	667	668
		-2.174.461,00	3.280.301,00
17. Other taxes not shown under items 1 to 16			
	1637	637	638
	9	-40.285,00	-11.770,00
18. Profit or loss for the financial year			
	1669	669	670
		-2.214.746,00	3.268.531,00

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Registre de Commerce et des Sociétés

Numéro RCS : B112767

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Déposé le 15/03/2017

Amazon Media EU S.à r.l.
5, rue Plaetis
L-2338 Luxembourg

Subscribed Capital: EUR 50,000
R.C.S. Luxembourg B 112.767

Annual accounts as at 31 December 2016 and
Independent auditor's report

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Ernst & Young
Société anonyme

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Independent auditor's report

To the Shareholder of
Amazon Media EU S.à r.l.
5, rue Plaetis
L-2338 Luxembourg

Report on the annual accounts

We have audited the accompanying annual accounts of Amazon Media EU S.à r.l. (the "Company"), which comprise the balance sheet as at 31 December 2016 and the profit and loss account for the year then ended, and a summary of significant accounting policies and other explanatory information.

Board of Managers responsibility for the annual accounts

The Board of Managers is responsible for the preparation and fair presentation of these annual accounts in accordance with Luxembourg legal and regulatory requirements relating to the preparation and presentation of the annual accounts and for such internal control as the Board of Managers determines is necessary to enable the preparation and presentation of annual accounts that are free from material misstatement, whether due to fraud or error.

Responsibility of the "réviseur d'entreprises agréé"

Our responsibility is to express an opinion on these annual accounts based on our audit. We conducted our audit in accordance with International Standards on Auditing as adopted for Luxembourg by the "Commission de Surveillance du Secteur Financier". Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the annual accounts are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the annual accounts. The procedures selected depend on the judgment of the "réviseur d'entreprises agréé", including the assessment of the risks of material misstatement of the annual accounts, whether due to fraud or error. In making those risk assessments, the "réviseur d'entreprises agréé" considers internal control relevant to the entity's preparation and fair presentation of the annual accounts in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Managers, as well as evaluating the overall presentation of the annual accounts.



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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the annual accounts give a true and fair view of the financial position of Amazon Media EU S.à r.l. as at 31 December 2016, and of the results of its operations for the year then ended in accordance with Luxembourg legal and regulatory requirements relating to the preparation and presentation of the annual accounts.

Report on other legal and regulatory requirements

The management report, which is the responsibility of the Board of Managers, is consistent with the annual accounts and has been prepared in accordance with applicable legal requirements.

Ernst & Young
Société anonyme
Cabinet de révision agréé

Gaël Denis

Luxembourg, 17 February 2017

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Amazon Media EU S.à r.l.
Société à responsabilité limitée

Notes to the annual accounts
As at 31 December 2016

Note 1 - General

Amazon Media EU S.à r.l. (the "Company") was incorporated in Luxembourg on 26 October 2005. The registered office is established at 5, rue Plaetis, L-2338 Luxembourg. The registration number is B 112.767.

The financial year begins on 1 January and ends on 31 December of each year.

The Company's principal purpose is to acquire and license digital content, as well as provide certain services relating to the sale of this content.

The Company's accounts are included within the consolidated accounts of Amazon.com, Inc., located in the United States at 410 Terry Avenue North, Seattle, Washington 98109-5210, USA, which is the ultimate parent.

Note 2 - Significant accounting policies

General principles

The annual accounts are drawn up in conformity with the Luxembourg legal and regulatory requirements and according to generally accepted accounting principles applicable in Luxembourg.

Presentation and basis of the annual accounts

Certain modifications have been made to the format of the annual accounts for the year ended 31 December 2016 in conformity with the changes brought by the law of 18 December 2015. These modifications affect the presentation of certain balances but they have no net impact on the result of the Company. Certain prior year amounts have been reclassified to conform to the current year format.

Intangible fixed assets

Intangible fixed assets are stated at cost less accumulated amortisation and any impairment adjustments. Digital content is amortised either on a straight line basis or on an accelerated basis over the estimated useful life of the assets (1 to 5 years), based on the nature of the digital content. The carrying values of intangible fixed assets are reviewed for impairment when events or changes in circumstances indicate that the carrying value may not be recoverable.

Debtors

Debtors are recorded at their nominal value. A value adjustment is made when their reimbursement is partly or completely in doubt. These value adjustments may not be continued if the reasons for which the value adjustments were made have ceased to apply.

Cash at bank and in hand

Cash at bank and in hand consists of cash with banks.

Amazon Media EU S.à r.l.
Société à responsabilité limitée

Notes to the annual accounts
As at 31 December 2016

Note 2 - Significant accounting policies (continued)

Foreign currency translation

The Company maintains its books and records in EUR. Transactions in other currencies are translated into EUR at the rates of exchange prevailing on the dates of the transactions.

Non-monetary assets and liabilities denominated in other currencies are translated into EUR at the historical exchange rate. Other assets and liabilities denominated in other currencies are translated into EUR at the exchange rate at the balance sheet date. Realized exchange gains and losses and unrealized exchange losses are reflected in the profit and loss account. Unrealized exchange gains are reflected in "Revaluation reserve".

The Company has a business unit which transacts most of its business in Great Britain Pound ("GBP"). For purposes of including this business unit into the annual accounts of the Company, the balance sheet is translated from GBP to EUR using the closing rate method, including amounts owed between the GBP business unit and EUR business units. Profit and loss accounts are translated at average exchange rates prevailing throughout the year. Exchange differences arising from this translation are recorded in Capital and reserves under "Revaluation reserve".

The following table presents the currency translation rates from GBP to EUR as of 31 December 2016 and 2015, and the average rates for the years ended 31 December 2016 and 2015.

2016	31 December 2016	2015	31 December 2015
Average rate	Closing rate	Average rate	Closing rate
1.22	1.17	1.38	1.36

Creditors

Debts are recorded at their repayment value.

Revenue recognition

The Company recognizes revenues from the licensing of digital content, services and other revenue when the following four recognition criteria are met: persuasive evidence of an arrangement exists, services have been rendered, the selling price is fixed or determinable, and collectibility is reasonably assured.

Use of Estimates

The preparation of annual accounts in conformity with the Luxembourg legal and regulatory requirements requires estimates and assumptions that affect the reported amounts of assets and liabilities, revenues and expenses, and related disclosures of contingent liabilities in the annual accounts. Estimates are used for, but not limited to, valuation of acquired intangibles, collectibility of receivables, income taxes and contingencies. Actual results could differ materially from those estimates.

Amazon Media EU S.à r.l.
Société à responsabilité limitée

Notes to the annual accounts
As at 31 December 2016

Note 3 - Intangible assets

Intangible assets mainly consist of acquired digital content.

	31 December 2016 TEUR	31 December 2015 TEUR
Cost at the beginning of the year	723,688	340,451
Additions	580,625	435,586
Disposals	(399,055)	(64,844)
Currency translation adjustment	(74,379)	12,495
Cost at the end of the year	<u>830,879</u>	<u>723,688</u>
Accumulated amortisation at the beginning of the year	(376,023)	(62,374)
Amortisation charged during the year	(399,955)	(377,225)
Disposals	392,758	64,844
Currency translation adjustment	35,077	(1,268)
Accumulated amortisation at the end of the year	<u>(348,143)</u>	<u>(376,023)</u>
Net book value at the end of the year	<u>482,736</u>	<u>347,665</u>

Note 4 - Trade debtors

	31 December 2016 TEUR	31 December 2015 TEUR
Outstanding billed revenues	18,200	10,864
Provision for doubtful accounts	(1,328)	(1,089)
Trade debtors	<u>16,872</u>	<u>9,775</u>

Amazon Media EU S.à r.l.
Société à responsabilité limitée

Notes to the annual accounts
As at 31 December 2016

Note 5 - Amounts owed by affiliated undertakings

Company name	Total as at 31 December	
	2016 TEUR	2015 TEUR
Amazon EU S.à r.l., Luxembourg	261,585	161,421
Amazon Instant Video Limited, UK	22,466	29,055
Others	11,591	22,199
	<hr/> <hr/> 295,642	<hr/> <hr/> 212,675

The amounts owed by affiliated undertakings mainly consist of receivables for services provided and cash pooling arrangements. Balances are due and payable within one year.

Note 6 - Capital and reserves

	31 December	Allocation	Translation	Results for	31 December
	2015 TEUR	of results TEUR	adjustment TEUR	the year TEUR	2016 TEUR
Subscribed capital	50	---	---	---	50
Share premium account	4,986	---	---	---	4,986
Revaluation reserve	(3,940)	---	12,758	---	8,818
Legal reserve	5	---	---	---	5
Profit or (loss) brought forward	3,688	3,269	---	---	6,957
Profit or (loss) for the financial year	3,269	(3,269)	---	(2,215)	(2,215)
Total	<hr/> 8,058	<hr/> —	<hr/> 12,758	<hr/> (2,215)	<hr/> 18,601

Subscribed capital

As at 31 December 2016, the subscribed capital amounts to TEUR 50 divided into 4 shares with a par value of TEUR 12.5 each.

Legal reserve

In accordance with the Luxembourg company law, the Company is required to transfer a minimum of 5% of its net profit for each financial year to a legal reserve. This requirement ceases to be necessary once the legal reserve reaches 10% of the issued subscribed capital. The legal reserve is not available for distribution to the shareholder.

Amazon Media EU S.à r.l.
Société à responsabilité limitée

Notes to the annual accounts
As at 31 December 2016

Note 7 - Creditors

Trade and other creditors are recorded at their repayment value.

Note 8 - Amounts owed to affiliated undertakings

Company name	Total as at 31 December	
	2016 TEUR	2015 TEUR
Amazon Content Services LLC, USA	8,193	246
Amazon Digital Services LLC, USA	2,696	115
Amazon UK Services Limited, UK	1,653	—
Amazon.com Int'l Sales, Inc., Japan	766	24
Amazon Europe Core S.à r.l., Luxembourg	---	17,381
Others	1,890	1,273
	<hr/> <hr/> 15,198	<hr/> <hr/> 19,039

The amounts owed to affiliated undertakings mainly consist of payables for services provided. Balances are due and payable within one year.

Note 9 - Tax

The Company is subject to all taxes applicable to Luxembourg commercial companies. The Company has secured approval in conformity with Article 164 bis of the law on income tax, for the fiscal consolidation of the Company with Amazon Europe Core S.à r.l., Amazon EU S.à r.l., Amazon Services Europe S.à r.l., Amazon Payments Europe S.C.A. and FinLux S.à r.l..

Note 10 - Other operating income

Other operating income is related to revenue from license agreements with affiliated undertakings.

Note 11 - Other external expenses

Other external expenses are related to the operations of the Company, including provision of services from affiliated undertakings.

Note 12 - Staff costs

The Company employed an average of 54 employees during the financial year 2016 (2015: 58).

Note 13 - Emoluments

No emoluments, advances or credits were granted to the Board of Managers during the current and previous financial year.

Amazon Media EU S.à r.l.
Société à responsabilité limitée

Notes to the annual accounts
As at 31 December 2016

Note 14 - Other operating expenses

Other operating expenses are primarily related to license agreements and royalties with third parties and affiliated undertakings.

Note 15 - Other interest receivable and similar income

Other interest receivable and similar income are primarily related to realized foreign exchange gains.

Note 16 - Interest payable and similar expenses

Interest payable and similar expenses are primarily related to foreign exchange losses.

Note 17 - Litigation

The Company and its operations are subject to various lawsuits that have arisen in the course of business. Management is of the opinion that the ultimate outcome of such litigation is not anticipated to have a material adverse effect on the Company's annual accounts.

Note 18 - Commitments

At 31 December 2016, the purchase commitment for intangible assets amounts to TEUR 356,435 (2015: TEUR 826,126).

Amazon Media EU S.à r.l
Société à responsabilité limitée
Siège social: 5, rue Plaetis, L-2338 Luxembourg
Subscribed Capital: 50,000 EUR
R.C.S. Luxembourg: B 112.767
(the « Company »)

It is noted that the profit and loss account shows a loss amounting to EUR 2,214,746.

The Sole Shareholder decided to allocate the result of the financial year ending on 31 December 2016 as follows:

• Profit brought forward	EUR 6,956,266
• Loss for the Financial Year	EUR (2,214,746)
• Total aggregate profit carried forward	EUR 4,741,520

The result allocation is compliant with the proposition made by the Board of Managers.

For filing purpose to the ‘Registre de Commerce et des Sociétés de Luxembourg’.

Luxembourg, 15 March 2017.